

U.S. DISTRICT COURT
EASTERN DISTRICT OF WISCONSIN
U.S. DISTRICT COURT
EASTERN DISTRICT OF WISCONSIN

2018 AUG 24 A 11:17

UNITED STATES OF AMERICA,

STEPHEN C. DRIES
Clerk
Plaintiff,

v.

Case No.

[18 U.S.C. §§ 641 and 1028A]

18-CR-171

RANDY D. USOW,

Defendant.

INFORMATION

COUNT ONE

THE UNITED STATES ATTORNEY CHARGES:

1. At all times material, the defendant, Randy D. Usow ("Usow"), resided in Mequon, Wisconsin and was the sole owner and operator of Randy Usow Accounting, Inc., which was located in Mequon, Wisconsin.
2. During the period from at least 2011 and continuing through 2015, Usow stole money from the United States by preparing and filing false federal income tax returns in the names of third parties seeking tax refunds to which the taxpayer was not entitled and diverting those refunds to himself.
3. During the period from April 2011, through May 2015, Usow filed at least four false federal income tax returns fraudulently seeking more than \$800,000 in federal income tax refunds, which Usow diverted to his own use.

4. On or about April 8, 2015, in the State and Eastern District of Wisconsin and elsewhere,

RANDY D. USOW

willfully and knowingly stole and converted to his own use money of the United States, namely \$463,867, which was paid by the Internal Revenue Service ("IRS") as a federal income tax refund, that Usow obtained by submitting a false 2014 federal income tax return in the name of Taxpayer A and his wife and directing the IRS to send the refund to a bank account Usow controlled.

All in violation of Title 18, United States Code, Section 641.

COUNT TWO

THE UNITED STATES ATTORNEY FURTHER CHARGES:

5. On or about March 13, 2015, in the State and Eastern District of Wisconsin and elsewhere,

RANDY D. USOW

knowingly possessed and used a means of identification of another person without lawful authority, during and in relation to the felony offense of stealing government property, in violation of 18 U.S.C. § 641, charged in Count One this information, knowing that the means of identification belonged to another actual person. Specifically, Usow used Taxpayer A's name, date of birth, and Social Security number without Taxpayer A's knowledge or authority to open a bank account in Taxpayer A's name and then used this account to receive the tax refund generated by the false 2014 tax return Usow filed with the IRS in the name of Taxpayer A and his wife.

In violation of Title 18, United States Code, Section 1028A.

8/24/2018
Date

Kelly D. Krueger
for MATTHEW D. KRUEGER
United States Attorney